

## ABSTRACT

*This research aims to see the influence of organizational commitment and ethical orientation toward whistleblowing intention on the internal auditor of Badan Pengawasan Keuangan dan Pembangunan (BPKP) Jawa Timur. Whistleblowing is a complex process that affected by both individual and organizational factors. Many researches mentioned that whistleblowing intention of auditor affected by many factors, including organizational commitment and ethical orientation. The result of this research prove that both organizational commitment and ethical orientation has no effect toward whistleblowing intention on the internal auditor of Badan Pengawasan Keuangan dan Pembangunan (BPKP) Jawa Timur. This is an indication that there are other factors besides organizational commitment and ethical orientation that may affect the desire of an internal auditor to do whistleblowing.*

*Keyword: internal auditor, whistleblowing intention, organizational commitment, ethical orientation*